



Treasury Financial Manual

TRANSMITTAL LETTER NO. S2 98-02

VOLUME I

TO: HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES, AND OTHERS
CONCERNED

1. PURPOSE

This letter provides Federal agencies with changes to the U.S. Government Standard General Ledger (SGL), through April 1998.

2. CHANGES TO THE SGL

Agencies should update their copies of the SGL, Treasury Financial Manual (TFM) Supplement No. 2 (S2), by inserting the attachments listed below in the appropriate sections of the document.

Attachment 1, Revised SGL Chart of Accounts. This attachment replaces pages 1 through 18 in Section I (April 28, 1997). New and changed accounts are highlighted. Accounts not appearing in this revision have been deleted from the SGL.

Note: This includes approved changes as proposed at the SGL Board meetings August 28, 1997, and February 26, 1998, for implementation effective October 1, 1998.

Attachment 2, SGL Accounts and Definitions. This attachment replaces pages 1 through 74 in Section II (April 28, 1997).

Attachment 3, Revised Report Crosswalk for the SF-133 (OMB Circular A-34, dated November 7, 1997). This attachment replaces the SF-133 crosswalk, Attachment 6, dated April 28, 1997. **Use for fiscal year 1998 reporting.** Insert this attachment in Section V.

Attachment 4, Report Crosswalk for the FMS 2108. Use for fiscal year 1998 reporting. Insert this attachment in Section V.

Attachment 5, Revised Crosswalks for the Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing (SEE IMPORTANT NOTE ON THIS CROSSWALK), and the Statement of Custodial Activity. These attachments replace the statement crosswalks in Attachment 7 dated April 28, 1997, as prescribed in Office of Management and Budget (OMB) Bulletin 97-01, October 16, 1996. **Use for fiscal year 1998 reporting.** Insert this attachment in Section V.

Attachment 6, Report Crosswalk for the SF-133 (OMB Circular A-34, dated November 7, 1997). Use for fiscal year 1999 reporting. Insert this attachment in Section V.

Attachment 7, Report Crosswalk for the FMS 2108. Use for fiscal year 1999 reporting if not submitting a FACTS II trial balance. Insert this attachment in Section V.

Attachment 8, Report Crosswalks for the Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, and the Statement of Custodial Activity as prescribed in OMB Bulletin 97-01, October 16, 1996. Use for fiscal year 1999 reporting. Insert this attachment in Section V.

Attachment 9, Formats for Reports in Attachment 8. Report formats are based on OMB guidance but have been amended, as deemed appropriate, to facilitate proper use of the crosswalks. These formats are not intended as authoritative or to dilute the flexibility provided to agencies by the OMB Bulletin 97-01 policy statement.

3. EFFECTIVE DATE

Changes to accounts and definitions (Attachments 1 and 2) are effective October 1, 1998.

Crosswalks for the SF-133 (Attachment 3), FMS 2108 (Attachment 4), the financial statements (Attachment 5) are effective for fiscal year 1998 reporting.

Crosswalks for the SF-133 (Attachment 6), the FMS 2108 (Attachment 7), and the financial statements (Attachments 8) are effective for fiscal year 1999 reporting.

4. REFERENCES

The following reference material contains additional guidance related to the changes herein:

OMB Circular A-34, Instructions on Budget Execution (November 7, 1997). Call 202-395-7332 to obtain a copy.

OMB Bulletin 97-01, Form and Content of Agency Financial Statements (October 16, 1996). Call 202-395-7332 to obtain a copy.

I TFM 2-4200, Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement). Call 202-874-9939 to obtain a copy.

The SGL web site below provides information:


www.fms.treas.gov/ussgl

5. INQUIRIES

Direct questions concerning this letter to your agency's SGL Board representative or:

Financial Standards and Reporting Division
Financial Management Service
Department of the Treasury
Prince George's Metro Center II
3700 East-West Highway, Room 213
Hyattsville, MD 20782
Telephone: 202-874-9980

Date: May 18, 1998


Richard L. Gregg
Commissioner

Attachments